CHAPTER NO. 948

SENATE BILL NO. 2860

By Herron

Substituted for: House Bill No. 3220

By Pinion

AN ACT to amend Tennessee Code Annotated, Title 67, Chapter 3, relative to penalties for use of untaxed fuels.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF TENNESSEE:

SECTION 1. Tennessee Code Annotated, Section 67-3-809(e), is amended by redesignating subsection (e) to be subdivision (e)(1), and by adding the following new subdivision:

(2) The commissioner may waive in whole or in part the civil penalty provided for in this subsection upon the commissioner's determination that such penalty did not result from negligence or willful disregard of the law, provided that such authority to waive the penalty shall be subject to the provisions of § 67-1-803(b) and (e).

SECTION 2. This act shall take effect upon becoming a law, the public welfare requiring it.

PASSED: May 20, 2004

JOHN S. WILDER SPEAKER OF THE SENATE

> JIMMY NAIFEH, SPEAKER JSE OF REPRESENTATIVES

APPROVED this 15th day of June 2004

Phin Prodon